

**ATTACHMENT A**  
**Check List of Professional Services**  
DOE Project No. PS D10-004

Name of Professional/Firm (include dba if applicable):																					
Business Address (may not be PO Box):																					
Mailing Address (only if different):																					
Telephone Number:		Facsimile Number:																			
Federal Employer ID#:		State of HI GET#:																			
State of Incorporation		<input type="checkbox"/> Hawaii <input type="checkbox"/> Identify if other: _____																			
Is your firm: (Check one only) <input type="checkbox"/> national <input type="checkbox"/> regional <input type="checkbox"/> Hawaii (only)		Size of Hawaii Office <input type="checkbox"/> Large <input type="checkbox"/> Medium <input type="checkbox"/> Small																			
Name of primary contact person:																					
Title:																					
email address:																					
Type of business (corporation, LLC, etc.):		Today's Date																			
License and Qualifications: 1. Firm is licensed to practice in the STATE of Hawaii 2. Firm is in good standing with the AICPA 3. Firm has a current AICPA required quality control review report. If yes – provide copy. If no, review scheduled for: _____ (qualification subject to review) 4. Firm has professional liability insurance 5. Firm's audit staff assigned to the engagement meet the CPE requirements as outlined in Government Auditing Standards 6. Firm's staff assigned to the engagement include licensed CPAs or be directly supervised by a licensed CPA 7. Firm currently provides accounting or management consulting services to a state agencies 8. If yes, list the State agencies on Attachment B, and indicate whether the Firm is independent with respect to these State agencies. 9. Firm is independent from the State agencies requesting the audit or accounting services			<table style="margin: auto;"> <thead> <tr> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </tbody> </table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Indicate the specific Professional Service the firm wishes to be considered for (check all that apply):		<input type="checkbox"/> 1. Accounting <input type="checkbox"/> 2. Auditing																			
Indicate the type of audits or accounting services, project size, location, and specific projects the Firm is interested in conducting for the DOE:		<input type="checkbox"/> Financial Audits <input type="checkbox"/> Accounting Services <input type="checkbox"/> Discretionary Audits <input type="checkbox"/> Other audits or accounting service engagements																			
Size Projects (hours):	<input type="checkbox"/> Up to 250 <input type="checkbox"/> 501-1,000 <input type="checkbox"/> 251-500 <input type="checkbox"/> 1,001-5,000 <input type="checkbox"/> Over 5,000																				
Available:	<input type="checkbox"/> January <input type="checkbox"/> May <input type="checkbox"/> September <input type="checkbox"/> February <input type="checkbox"/> June <input type="checkbox"/> October <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> November <input type="checkbox"/> April <input type="checkbox"/> August <input type="checkbox"/> December																				
<input type="checkbox"/> Year Round Or indicate month(s):																					

**ATTACHMENT B**  
**Previous Work Experience**  
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List previous government or similar work experience from the last 5 years. Describe briefly any work done (especially the experience of the Hawaii office), which is similar or related to audits or accounting of state and local governmental units. Attach additional sheets if more space is required.

Indicate the following for each entry:

- Agency/Client Name
- Type of Service (Financial or Single Audit or Accounting Services, etc.)
- Month and Year
- Number of Actual Hours
- If Agency/Client is a State agency, indicate whether the Firm is independent with respect to these State agencies

**ATTACHMENT C**  
**Firm Experience and Qualifications**  
DOE Project No. PS D10-004

Attach additional sheets if more space is required.

1. BACKGROUND AND HISTORY: Provide a brief description of the Firm's background and history.
2. FINANCIAL AUDITS: Provide a brief description of the Firm's experience in conducting financial audits in accordance with auditing standards generally accepted in the United States of America and auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
3. SINGLE AUDITS: Provide a brief description of the Firm's experience in conducting single audits in accordance with auditing standards generally accepted in the United States of America, auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget Circular A-133, Audits, and indicate whether the Firm is independent with respect to these State agencies, States, Local Governments, and Non-Profit Organizations.
4. ACCOUNTING SERVICES: Provide a brief description of the CPA's experience in the types of accounting services available to State Agencies.

**ATTACHMENT D**  
**Staff Experience and Qualifications**  
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Attach additional sheets if more space is required.

Please do not double count your employees between audit and other categories. List each employee under only one category. If an employee works in more than one category, list the employee in the category where the majority of the employee's time is spent.

1. TOTAL NUMBER OF PERSONNEL: List the number of personnel in your present organization.

Employee Classification	Audit	Tax	Support	Total
Partners/Principals			n/a	
Certified Public Accountants (CPA), exclusive of partner/principals			n/a	
Professional staff, exclusive of partners/principals and CPAs			n/a	
Clerks, typists and other supporting staff				
Total				

2. PERSONNEL AVAILABLE FOR STATE ENGAGEMENTS: List the number of personnel available for assignment to state engagements.

Employee Classification	Audit	Tax	Support	Total
Partners/Principals			n/a	
Certified Public Accountants (CPA), exclusive of partner/principals			n/a	
Professional staff, exclusive of partners/principals and CPAs			n/a	
Clerks, typists and other supporting staff				
Total				

3. PARTNERS/PRINCIPALS: List the names of Partners and Principals of the Firm and their island of residence.

Name	Title (Partner or Principal)	Island of Residence

**ATTACHMENT E**  
**PARTNER/PRINCIPAL HISTORY**  
DOE Project No. PS D10-004

List the personal history of partners/principals who will be responsible for planning, directing, conducting, or reporting on the engagement. Use one form per individual. Please photocopy additional exhibits as required.

1. Name
2. Position with Firm
3. Years of experience (total, as Principal in this Firm, w/other Firms, other than Principal)
4. Resident of Hawaii since (year)
5. CPE Requirements in accordance with Governmental Auditing Standards (yes/no)
6. Education (college, degree, year and specialization)
7. Membership in professional organizations
8. License (type, year, State)
9. Responsibilities on previous government or similar type of engagements

**ATTACHMENT F**  
**MANAGER/SENIORS HISTORY**  
DOE Project No. PS D10-004

List the personal history of key managers/seniors who will be responsible for planning, directing, conducting, or reporting on the engagement. Use one form per individual. Please photocopy additional exhibits as required.

1. Name
2. Position on State Engagements
3. Major Responsibilities with the Firm
4. CPE Requirements in accordance w/Government Auditing Standards (yes/no)
5. Years of Experience
6. Resident of Hawaii Since
7. Education (college, degree, year and specialization)
8. Membership in professional organizations
9. License (type, year, State)

**ATTACHMENT G**  
**REFERENCES**  
DOE Project No. PS D10-004

Provide comments from clients with engagements similar or related to audit/accounting services provided to state agencies. Use one form per client. No more than three (3) Reference forms may be submitted.

Reference for (name of CPA Firm):		
1.	Name of Client:	
2.	Name of Person Completing this Form:	
3.	Contact Phone Number:	
4.	Fiscal Year service provided:	
5.	Type of engagement:	<input type="checkbox"/> Audit <input type="checkbox"/> Accounting Services <input type="checkbox"/> Other
6.	Size of engagement (Approx. Hrs):	
7.	Years known CPA:	
8.	Did CPA start audit on time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If no, why?	
9.	CPA completed audit on time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If no, why?	
10.	No. of CPA's staff sufficient?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11.	CPA knowledgeable about:	Rate the following from 5 to 1 (5 being best).
	a. Accounting principles.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	b. Auditing procedures.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	c. Compliance requirements.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
12.	Was CPA staff:	
	a. Courteous?	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	b. Efficient use of time?	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	c. Adequately supervised?	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
13.	Was the audit fee amended?	
	If yes, was it due to:	
	a. Scope of services not clear?	
	b. Change in scope of services?	
	c. Other: Explain.	
14.	Drafting financial statements:	Rate the following from 5 to 1 (5 being best).
	a. Assistance provided	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	b. Financial statements provided	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	c. Other: Explain.	
15.	How would you rate this CPA.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
16.	Would you recommend this CPA to other state agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No